

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

MATTHEW AARON SIMPSON II,

Plaintiff,

v.

AUDI OF AMERICA, *et al.*,

Defendants.

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Case No. 23-11734

Honorable Nancy G. Edmunds

**ORDER ACCEPTING AND ADOPTING THE MAGISTRATE JUDGE'S  
DECEMBER 14, 2023 REPORT AND RECOMMENDATION [10]**

This is a pro se lawsuit filed by Plaintiff Matthew Aaron Simpson II against Defendants Audi of America and Audi Financial Services. (ECF No. 1.) The case has been referred to Magistrate Judge David R. Grand for all pre-trial matters. (ECF No. 6.) Before the Court is the Magistrate Judge's report and recommendation to dismiss Plaintiff's complaint pursuant to Federal Rules of Civil Procedure 4(m) and 41(b). (ECF No. 10.) Plaintiff has not filed objections. "[T]he failure to object to the magistrate judge's report[] releases the Court from its duty to independently review the matter." *See Hall v. Rawal*, No. 09-10933, 2012 U.S. Dist. LEXIS 120541, at \*2 (E.D. Mich. Aug. 24, 2012) (citing *Thomas v. Arn*, 474 U.S. 140, 149 (1985)). Nonetheless, the Court has reviewed the matter and agrees with the Magistrate Judge. Thus, the Court ACCEPTS AND ADOPTS the report and recommendation (ECF No. 10). Accordingly, Plaintiff's complaint is DISMISSED WITHOUT PREJUDICE.

SO ORDERED.

Dated: January 9, 2024

s/Nancy G. Edmunds  
Nancy G. Edmunds  
United States District Judge

I hereby certify that a copy of the foregoing document was served upon counsel of record on January 9, 2024, by electronic and/or ordinary mail.

s/Lisa Bartlett  
Case Manager